# **EXHIBIT D**

for the

Southern District of New York

Skatteforvaltningen	
Plaintiff	
v. )	Civil Action No. 18-cv-09841
American Investment Group of New York, L.P. Pension Plan, et al.	
Defendant )	
Dejenaani )	
WAIVER OF THE SER	VICE OF SUMMONS
To: John T. McGoey	
(Name of the plaintiff's attorney or unrepresented plaintiff)	
I have received your request to waive service of a sun two copies of this waiver form, and a prepaid means of return	nmons in this action along with a copy of the complaint, ing one signed copy of the form to you.
I, or the entity I represent, agree to save the expense of	of serving a summons and complaint in this case.
I understand that I, or the entity I represent, will k jurisdiction, and the venue of the action, but that I waive any	teep all defenses or objections to the lawsuit, the court's objections to the absence of a summons or of service.
	file and serve an answer or a motion under Rule 12 within this request was sent (or 90 days if it was sent outside the stered against me or the entity I represent.
Date: 09/25/2020	/s/ Brandon R. Dillman
	Signature of the attorney or unrepresented party
Acer Investment Group, LLC	Brandon R. Dillman
Printed name of party waiving service of summons	Printed name K&L Gates LLP
	State Street Financial Center
	One Lincoln Street
	Boston, MA 02111
	Address
	brandon.dillman@klgates.com
	E-mail address
	(617) 261-3100
	Telephone number

#### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen		
Plaintiff )		
v.	Civil Action No. 18-cv-09841	
American Investment Group of New York, L.P. Pension Plan, et al.		
Defendant )		
_ <del> </del>		
WAIVER OF THE SERV	TICE OF SUMMONS	
To: John T. McGoey		
(Name of the plaintiff's attorney or unrepresented plaintiff)		
two copies of this waiver form, and a prepaid means of returning		
I, or the entity I represent, agree to save the expense of	serving a summons and complaint in this case.	
I understand that I, or the entity I represent, will keep all defenses or objections to the lawsuit, the court's jurisdiction, and the venue of the action, but that I waive any objections to the absence of a summons or of service.		
	file and serve an answer or a motion under Rule 12 within this request was sent (or 90 days if it was sent outside the ered against me or the entity I represent.	
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
D. L 1 O	Down Loo D. Dilloon	
Robert Crema	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	
	•	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  v.  DW Construction, Inc. Retirement Plan, et al.  Defendant  )	Civil Action No. 18-cv-09797	
WAIVER OF THE SERVI	CE OF SUMMONS	
To: John T. McGoey  (Name of the plaintiff's attorney or unrepresented plaintiff)  I have received your request to waive service of a summ		
two copies of this waiver form, and a prepaid means of returning one signed copy of the form to you.  I, or the entity I represent, agree to save the expense of serving a summons and complaint in this case.		
I understand that I, or the entity I represent, will keep all defenses or objections to the lawsuit, the court's jurisdiction, and the venue of the action, but that I waive any objections to the absence of a summons or of service.  I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from 05/13/2020 , the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date:09/25/2020	/s/ Brandon R. Dillman Signature of the attorney or unrepresented party	
Acer Investment Group, LLC Printed name of party waiving service of summons	Brandon R. Dillman  Printed name K&L Gates LLP  State Street Financial Center One Lincoln Street Boston, MA 02111	
	Address  brandon.dillman@klgates.com  E-mail address  (617) 261-3100  Telephone number	

#### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen )  Plaintiff )		
v. )	Civil Action No. 18-cv-09797	
DW Construction, Inc. Retirement Plan, et al.		
Defendant )		
WAIVER OF THE SERVICE OF SUMMONS		
To: John T. McGoey		
(Name of the plaintiff's attorney or unrepresented plaintiff)	_	
I have received your request to waive service of a summ two copies of this waiver form, and a prepaid means of returning		
I, or the entity I represent, agree to save the expense of s	serving a summons and complaint in this case.	
I understand that I, or the entity I represent, will kee jurisdiction, and the venue of the action, but that I waive any objection.	p all defenses or objections to the lawsuit, the court's ections to the absence of a summons or of service.	
I also understand that I, or the entity I represent, must fi 60 days from 05/13/2020, the date when the United States). If I fail to do so, a default judgment will be enter	is request was sent (or 90 days if it was sent outside the	
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Darren Wittwer	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

## UNITED STATES DISTRICT COURT

for the

Southern District of New York

Skatteforvaltningen		
Plaintiff )		
v. )	Civil Action No. 18-cv-05053	
The Goldstein Law Group PC 401(K) Profit Sharing Plan, et al.		
Defendant )		
WAIVER OF THE SERV	ICE OF SUMMONS	
To: John T. McGoey		
(Name of the plaintiff's attorney or unrepresented plaintiff)	_	
I have received your request to waive service of a sumn two copies of this waiver form, and a prepaid means of returning	g one signed copy of the form to you.	
I, or the entity I represent, agree to save the expense of	serving a summons and complaint in this case.	
I understand that I, or the entity I represent, will keep all defenses or objections to the lawsuit, the court's jurisdiction, and the venue of the action, but that I waive any objections to the absence of a summons or of service.		
	le and serve an answer or a motion under Rule 12 within his request was sent (or 90 days if it was sent outside the gred against me or the entity I represent.	
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Apar Investment Croup, LLC	Brandon R. Dillman	
Acer Investment Group, LLC  Printed name of party waiving service of summons	Printed name	
The state of the s	K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street Boston, MA 02111	
	Address	
	haradan dillaran Oldaratar aras	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

#### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  V.  Kamco Investments, Inc. Pension Plan, et al.  Defendant  Defendant	Civil Action No. 18-cv-09836	
WAIVER OF THE SEE	RVICE OF SUMMONS	
To: John T. McGoey  (Name of the plaintiff's attorney or unrepresented plaintiff)  Lhave received your request to waive service of a sur	mmons in this action along with a copy of the complaint,	
two copies of this waiver form, and a prepaid means of return I, or the entity I represent, agree to save the expense	ning one signed copy of the form to you.	
I understand that I, or the entity I represent, will keep all defenses or objections to the lawsuit, the court's jurisdiction, and the venue of the action, but that I waive any objections to the absence of a summons or of service.		
I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from 05/13/2020 , the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Acer Investment Group, LLC	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen		
Plaintiff )		
v.	Civil Action No. 18-cv-09836	
Kamco Investments, Inc. Pension Plan, et al.		
Defendant )		
WAIVER OF THE SERVI	ICE OF SUMMONS	
To: John T. McGoey		
(Name of the plaintiff's attorney or unrepresented plaintiff)	_	
I have received your request to waive service of a sumn two copies of this waiver form, and a prepaid means of returning		
I, or the entity I represent, agree to save the expense of	serving a summons and complaint in this case.	
I understand that I, or the entity I represent, will kee jurisdiction, and the venue of the action, but that I waive any ob	ep all defenses or objections to the lawsuit, the court's jections to the absence of a summons or of service.	
I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from		
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Louise Kaminer	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  V.  Kamco LP Profit Sharing Pension Plan, et al.  Defendant  WAIVER OF THE SERV	Civil Action No. 18-cv-09837  VICE OF SUMMONS	
The state T. M. O		
To: John T. McGoey  (Name of the plaintiff's attorney or unrepresented plaintiff)	<u> </u>	
I have received your request to waive service of a summons in this action along with a copy of the complaint, two copies of this waiver form, and a prepaid means of returning one signed copy of the form to you.  I, or the entity I represent, agree to save the expense of serving a summons and complaint in this case.  I understand that I, or the entity I represent, will keep all defenses or objections to the lawsuit, the court's jurisdiction, and the venue of the action, but that I waive any objections to the absence of a summons or of service.  I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from 05/13/2020 , the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date: 09/25/2020	/s/ Brandon R. Dillman Signature of the attorney or unrepresented party	
Acer Investment Group, LLC  Printed name of party waiving service of summons	Brandon R. Dillman  Printed name	
Trinted name of party waiving service of summons	K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111  Address	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  v.  Linden Associates Defined Benefit Plan, et al.  Defendant  )	Civil Action No. 18-cv-09838	
WAIVER OF THE SER	RVICE OF SUMMONS	
To: John T. McGoey  (Name of the plaintiff's attorney or unrepresented plaintiff)  L have received your request to waive service of a sur	mmons in this action along with a copy of the complaint,	
two copies of this waiver form, and a prepaid means of return		
I, or the entity I represent, agree to save the expense	of serving a summons and complaint in this case.	
I understand that I, or the entity I represent, will I jurisdiction, and the venue of the action, but that I waive any	keep all defenses or objections to the lawsuit, the court's objections to the absence of a summons or of service.	
I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from, the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Acer Investment Group, LLC	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  v.  Moira Associates LLC 401 (K) Plan, et al.  Defendant  )	Civil Action No. 18-cv-09839	
WAIVER OF THE SERV	TICE OF SUMMONS	
To: John T. McGoey		
(Name of the plaintiff's attorney or unrepresented plaintiff)		
I have received your request to waive service of a summatwo copies of this waiver form, and a prepaid means of returning		
I, or the entity I represent, agree to save the expense of	Serving a summons and complaint in this case.	
I understand that I, or the entity I represent, will ke jurisdiction, and the venue of the action, but that I waive any ol	ep all defenses or objections to the lawsuit, the court's bjections to the absence of a summons or of service.	
I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from 05/13/2020 , the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Acer Investment Group, LLC	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street	
	Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  V.  Newsong Fellowship Church 401K Plan, et al.  Defendant  )	Civil Action No. 18-cv-10100	
WAIVER OF THE SERVIO	CE OF SUMMONS	
To: John T. McGoey  (Name of the plaintiff's attorney or unrepresented plaintiff)		
I have received your request to waive service of a summe two copies of this waiver form, and a prepaid means of returning		
I, or the entity I represent, agree to save the expense of se	erving a summons and complaint in this case.	
I understand that I, or the entity I represent, will keep jurisdiction, and the venue of the action, but that I waive any objective.		
I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from 05/13/2020 , the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date:09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Acer Investment Group, LLC	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP	
	State Street Financial Center	
	One Lincoln Street Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 264 2400	
	(617) 261-3100 Telephone number	
	Tetephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.

for the

Southern District of New York

Skatteforvaltningen  Plaintiff  V.  Riverside Associates Defined Benefit Plan, et al.  Defendant  )	Civil Action No. 18-cv-09840	
WAIVER OF THE SERVI	CE OF SUMMONS	
To: John T. McGoey  (Name of the plaintiff's attorney or unrepresented plaintiff)  I have received your request to waive service of a summ	ons in this action along with a copy of the complaint.	
two copies of this waiver form, and a prepaid means of returning  I, or the entity I represent, agree to save the expense of s	g one signed copy of the form to you.	
	p all defenses or objections to the lawsuit, the court's	
I also understand that I, or the entity I represent, must file and serve an answer or a motion under Rule 12 within 60 days from, the date when this request was sent (or 90 days if it was sent outside the United States). If I fail to do so, a default judgment will be entered against me or the entity I represent.		
Date: 09/25/2020	/s/ Brandon R. Dillman	
	Signature of the attorney or unrepresented party	
Acer Investment Group, LLC	Brandon R. Dillman	
Printed name of party waiving service of summons	Printed name K&L Gates LLP State Street Financial Center One Lincoln Street Boston, MA 02111	
	Address	
	brandon.dillman@klgates.com	
	E-mail address	
	(617) 261-3100	
	Telephone number	

### **Duty to Avoid Unnecessary Expenses of Serving a Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain defendants to cooperate in saving unnecessary expenses of serving a summons and complaint. A defendant who is located in the United States and who fails to return a signed waiver of service requested by a plaintiff located in the United States will be required to pay the expenses of service, unless the defendant shows good cause for the failure.

"Good cause" does *not* include a belief that the lawsuit is groundless, or that it has been brought in an improper venue, or that the court has no jurisdiction over this matter or over the defendant or the defendant's property.

If the waiver is signed and returned, you can still make these and all other defenses and objections, but you cannot object to the absence of a summons or of service.